

Original Research

Machiavellianism, Anti-Societalism, and Pressures on Auditors: Professional and Ethical Judgment Test

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Abstract

Auditors' professional and ethical judgment has been criticized in recent years. Literature suggests that professionalism and ethics of auditors is decreasing due to the current audit market and the predominance of commercial goals; In this regard, the main purpose of this study is to investigate the effect of Machiavellianism, anti-socialism and pressures on auditors on their professional and ethical judgment. In order to achieve the mentioned goal, the statistical population of the study is auditing institutes, members of the Iranian Association of Certified Public Accountants and the sample of the study was randomly selected and included 81 auditors of these institutes in 2019 & 2020. The research method is survey and the tool is questionnaire. The validity of the questionnaires was confirmed by the opinions of faculty professors and related academic resources. For reliability of questionnaires, Cronbach's alpha coefficient was used and the results of these coefficients showed appropriate reliability and internal consistency of the questions. The analysis of the research data and the relationships between the variables were also performed with Smart PLS version 3 software. The results indicate that there is no significant relationship between Machiavellianism and anti-socialism with auditors' professional and ethical judgment. In other words, variables of Machiavellianism and anti-socialism do not have a significant effect on auditors' judgment. On the other hand, the results showed that there is a significant relationship between pressures on auditors and their professional and ethical judgment.

Keywords: Professional and ethical judgment, Machiavellianism, Anti-Socialism, Pressures on auditors.

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Introduction

According to the auditing literature, auditors practice audit judgment to evaluate the fairness of financial statements. The auditor is tasked with collecting valid evidence from companies' financial statements to create a relevant, trustworthy, and independent professional judgment (Bonner, 1999; DeZoort & Lord, 1994). Auditors' professional judgments determine the results of audits (Gibbins, 1984). The quality of judgment and decision is representative of auditor's quality of work (Watkins et al., 2004). In the current global economy, auditing has become a key tool with an undeniable role. Over the last two decades, however, accounting has been internationally degraded by numerous bankruptcies, including Enron and WorldCom, which had international ramifications. Closer examination suggests that these economic losses were rooted in accounting and auditing. Problems including the failure to observe independence and due professional care during investigations, and unawareness of internal control structures lead to such bankruptcies. Since these economic, accounting, and auditing scandals have been consequential, this profession should be criticized carefully and fairly to gain back its reputation. Since the aforementioned scandals have mostly occurred in European and American countries, one would imagine that they have only degraded accounting and auditing as a profession in these countries. However, since the consequences of these financial scandals have been extensive, their outcomes have been discussed by international media and tarnished auditing in other countries. These consequences included the social, economic, and political tumult against auditing and the shutting down of the Arthur Anderson auditing company with 85,000 employees in thirty countries after nearly a century. This great institution was shut down due to its negligence of the accounting violations of companies such as Enron and WorldCom caused by loss of professional ethics and ignoring the mission of auditing as a self-governing business. Meanwhile, since many of the bankrupted companies were traded in the world's major stock markets, their bankruptcies reverberated around the world, and naturally, the world paid attention to the original factors of these losses, namely accounting and auditing (Foroughi et al., 2014). These points suggest that auditing has a special place in the world's financial affairs. As mentioned, scrutinizing this profession is important in several respects. Considering ethics alongside the professional code of conduct when giving judgments and opinions can save auditors and auditing firms from accusations of financial collusion. The problem is, which factors have the biggest impact on professional and ethical judgment of auditors, and ultimately their social status? This study will discuss Machiavellianism and pressures on auditors, which according to the literature, have significantly changed auditors' judgments. Machiavellianism is rooted in human behavior and ethics, and pressures on auditors, including pressures from employers and others, affect their judgments in various ways. These concepts will be further explained as follows.

Theoretical Background and Literature Review

Machiavellianism

The Machiavellianism personality trait is derived from Italian philosopher Niccolò Machiavelli's theory and is based on two major viewpoints, namely: "The ends justify the means," and "say what people wish to hear."

It is argued that Machiavelli used to live in a time when lying and deceiving brutes were in control, and consequently, society was severely oriented toward trickery, impersonation, role-playing, and behaving according to other's desires to reach a specific goal. Therefore, his theory was an unpleasant narrative of the disorganized psychological and social condition of his contemporaries. People with a Machiavellianism personality are known as Machiavellians. Among various personality types, a Machiavellian personality is considered a negative one. Although few studies have tried to explain the causes of such personality types, in general, the environment and genetics are noteworthy factors (Abdolmaleki, 2009).

Research has shown that the Machiavellian personality is an influential factor in job selection and affects people's behavior in workplaces. The study aimed to evaluate the Machiavellian personality trait in Iranian accountants, and the relationship between occupational satisfaction and Machiavellianism, including the ethical ideology of accountants, using the concepts of idealism and relativism. Like other professional groups, accountants have specific moral responsibilities, and must also observe professional ethics in addition to expertise. In the current competitive environment, it is costly to find and keep new customers, and accountants try to find new customers and provide services to cover their costs for many years. Intense competition has exacerbated the ethical crisis; and it seems necessary to study ethical and moral standards of accounting. The professional code of conduct prohibits Machiavellian behavior (deception and abuse). These rules may create restrictions and conflicts for users with a high level of Machiavellianism, and may lead to occupational dissatisfaction (Moazzez et al., 2013).

Pressures on Auditors

The auditing market has become incredibly competitive over the last decade, which has intensified due to the recent economic crises. This environment has put auditor employers under tremendous pressure, and resulted in their pressure on auditors. These pressures are manifested in agreements on audit fees as well as employers' ability to influence auditors' judgment according to a specific audit process (Boyd, 2004).

Research shows that more competitiveness between auditing institutions increases pressure to reduce audit fees (Gibbins, 1984). Auditors are facing increasing legal actions, which puts them under tremendous pressure for countering employer risk (Lord & DeZoort, 2001). Analyses suggests that higher audit fee pressure leaves fewer resources for auditors, yet increases efficiency and decreases reports of audit hours without changing auditing effectiveness (Kelley & Margheim, 1990).

However, auditors may respond to audit fee pressure by abusing audit techniques. Responses including accepting higher risk and increasing time budget pressure reduce efficacy (Kelley & Margheim, 1990). Myers & Gramling (1997) state that audit pressure will drive audit managers to reduce resources by relying on internal auditing.

Time pressure is another pressure on auditors and a common limitation in allocating resources for audit work. Time pressure may include two aspects, including timely work and budget pressure. These two subjects are separate, yet not necessarily independent.

According to Barzideh & Kheyrelahi (2011), when auditors face conflicting evidence with initial findings of the audit, the responsibility for work and time pressure create anxiety regarding loss of goodwill, increasing the likelihood of denying auditing evidence.

Pressures on auditors may affect audit quality. The Treadway Commission, operating in internal controls and risk management in the United States, proposed several steps to improve audit quality. One sensitive step in audit institutions is to identify and control pressures that affect audit quality. In other words, pressures on auditors due to various factors may degrade audit quality and lead to irreparable losses to users and even audit firms.

Professional and Ethical Judgments

Deciding to enter a profession requires unique abilities and features, the most important of which is the ability to make consistently high-quality professional judgments (Ebrahimi & Esmailzadeh, 2015). Judgment is a selection or decision process that leads to an activity. This is a simple definition of judgment; however, the process of judgment has a wider meaning. Conceptually, judgment includes initial understanding and awareness of subject, searching information, assessment and weighting the available information, observing the value and desirability of potential outcomes, and finally, making decisions (Gibbins & Mason, 1998). Most fields use professional judgment as a concept (Popa et al., 2011). In auditing, professional judgment means to use knowledge and experience in the framework of accounting and auditing standards and the professional code of conduct to make decisions about selecting an option from several (Kadeh & Salari, 2013). The Canadian Institute of Chartered Accountants (1995) states: Professional judgment is the essence of auditing; a value created by auditing financial statements, originating from the auditor's judgment, and in general resulting from the set of professional judgments that take place in the framework of accounting and auditing standards.

Giving auditing trust and reputation and profitable financial statements is dependent on good judgments by professionals. Professional judgment is the keystone of professional accounting and auditing (Assadi & Nemati, 2015). Auditors face professional judgments in all stages of auditing, including accepting a job, planning, collecting and evaluating evidence, and reporting. Other personal traits, including expertise, impartiality, individual and social personality; and environmental factors such as the audit market, responsibility, professional standards, and decision-making tools are important factors in professional judgment in auditing (Khoshtinat & Bostanian, 2007).

Aside from professional judgment, auditors have also had to contend with moral judgment. The second stage of the 1986 "Rest" model is moral judgment, which entails objective and fair evaluation of others' performance. To make moral decisions according to the "Rest" model and audit standards, auditors must consider the interests of all beneficiaries objectively and fairly while performing analyses and giving opinions. Nevertheless, some experts believe that auditors are more inclined to consider the interests of their employees than others (Dickerson, 2009). However, results from

previous studies indicate that higher levels of moral judgment in auditors will increase their consideration of the interests of beneficiaries. Therefore, moral judgment is considered an aspect of auditors' skills (Poneman, 1995; Lee et al., 2011).

In a study titled "Machiavellianism in public accountants: some additional Canadian evidence," Shome & Rao (2009) found no significant difference in opportunism (Machiavellianism) of managers and auditing firms in four major auditing firms and others.

In a study titled "Auditor acceptance of dysfunctional behavior: An explanatory model using individual factors," Paino et al. (2012) presented a descriptive model used in individual factors regarding pressures on auditors, mentioned auditing pressure, and stated that small audit firms have higher audit budget pressures than larger firms.

Kazempour & HassasYeganeh (2013) evaluated the relationship between auditors' skill and their ethical sensitivity and judgment in a sample of 150 official auditors who were members of the Iranian Association of Certified Public Accountants. The findings showed that skilled auditors are more ethically sensitive toward the interests of beneficiaries, especially managers, and knowing the outcomes of decisions only affects the ethical sensitivity and determining disciplinary punishments for semi-skilled auditors.

In a study titled "Metaphors and Auditor Professional Judgment: Can Non-Conscious Primes Activate Professionally Skeptical Mindsets?", Parlee et al. (2014) conducted a test of 99 senior auditors about the indicators of 4 large audit firms. They showed that virtual tests increase professional doubt and uncertainty, as well as judgment.

Forghandoost Haghighi et al. (2014) conducted a comparative study of Machiavellianism among accountants, auditors, doctors, and engineers. The results indicated different levels of Machiavellianism in engineering, medicine, and accounting. In fact, engineers were most likely to be Machiavellian, followed by accounting and medicine. The factors affecting Machiavellianism in accounting were identified as gender, work experience, and employment in the private sector.

Amouzad Mehdiraji et al. (2016) evaluated the factors affecting professional (ethical) judgment of auditors and pressures imposed upon them. The final sample of this study consisted of 180 auditors from the Iranian Association of Certified Public Accountants' member audit firms. Their findings suggested significant negative correlation between the size of the institute and auditors' experience with pressures imposed on them, and a significant positive correlation between institute size and the auditor's experience with their professional judgment.

Heyrani et al. (2017) evaluated the effect of social traits of auditors on their judgment in resolving conflicts between auditors and management while considering overconfidence and Machiavellianism. The results suggested that accountants' overconfidence and Machiavellianism affect their professional judgment. The results also showed that professional judgment affects conflict between auditors and management, is significantly influenced by overconfidence, and that professional

judgment has a mediating role on the effect of overconfidence and Machiavellianism on conflicts between auditors and management.

Liu's (2017) study regarding professional judgment among senior auditors showed that repetitive unprofessional working aspects are negatively correlated with occupational satisfaction, whereas non-repetitive aspects of auditing with professional judgments positively and significantly correlate with occupational satisfaction.

Nugrahanti & Jahja (2018) analyzed the effect of performance incentives, pressures, and moral perceptions on auditors' judgment in Indonesia. They suggested that auditors should pay attention to audit standards and professional codes of ethics. Moreover, auditors should be encouraged with performance incentives to overcome pressures and behave according to professional ethics criteria. Therefore, auditing firms should incentivize auditors for good performance.

Barati et al. (2018) analyzed the relationship between ethical relativism, occupational satisfaction, and Machiavellianism in the community of accountants and auditors in a sample of 176 accountants and 122 auditors in 2016. The results showed a positive significant correlation between relativism and Machiavellianism, and occupational satisfaction and relativism. There was no significant difference between the community of accountants and auditors when evaluating Machiavellianism, occupational satisfaction, and relativism.

Mashhadi Gharaghaya et al. (2019) studied Machiavellianism, acquisitiveness, culture of customer-orientation, and employers buying audit opinions. Their statistical sample only included 120 auditors employed in private auditing firms that were members of the Iranian Association of Certified Public Accountants. The results showed that employers purchasing audit opinions was affected by auditors' Machiavellianism and customer orientation. Also, Machiavellianism was affected by acquisitiveness and customer orientation. Finally, acquisitiveness had a significant positive effect on customer orientation and Machiavellianism.

Research Hypotheses

Given the theoretical background and the literature, the research hypotheses are as follows:

H1: There is a significant correlation between Machiavellianism and anti-societalism of auditors and their professional and ethical judgment.

H2: There is a significant correlation between pressures on auditors and their professional and ethical judgments.

Research Methodology

This study was applied in objective and descriptive-survey in data collection. The instrument used for data collection was a questionnaire. Given the research hypotheses, the conceptual model in Figure 1 explains the relationship between the defined variables.

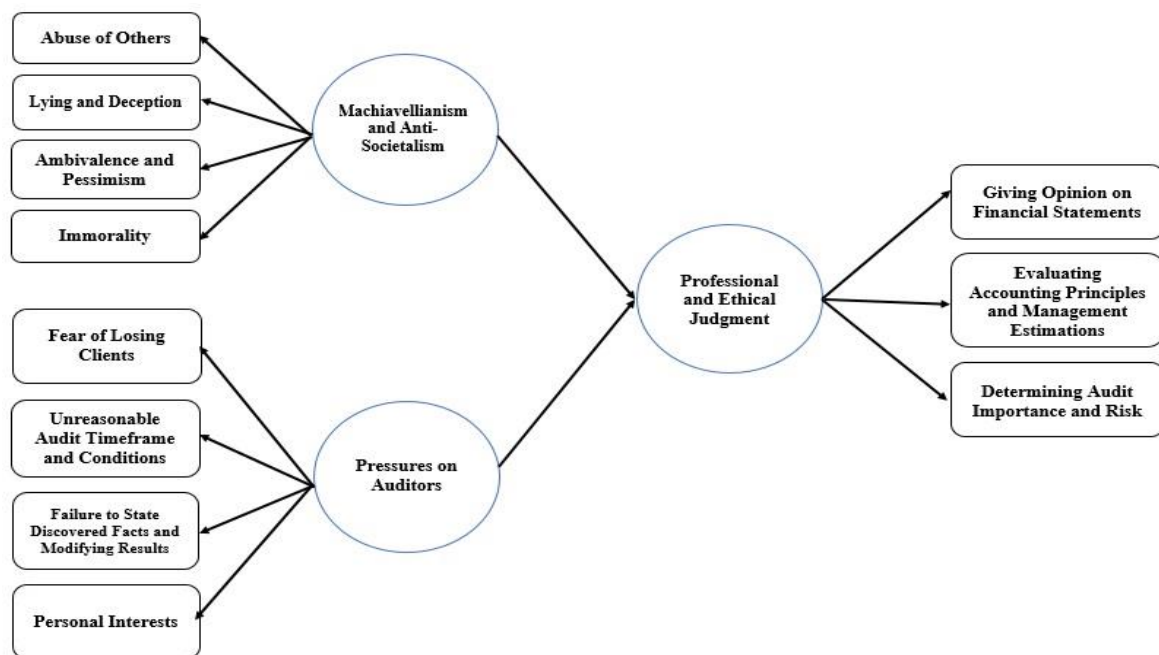


Figure 1. The Conceptual Research Model

The main variables in this conceptual model are two independent variables named Machiavellianism and anti-societalism, and pressures on auditors, and the single dependent variable was professional and ethical judgment. Questions 1 to 8 of the standard dirty dozen questionnaire (Janison & Wister, 2010) were used for Machiavellianism and anti-societalism. Note that these eight questions were considered in four general dimensions, namely abuse of others, lying and deception, ambivalence and pessimism, and being unethical.

Questions 7 to 20 of Mehdiraji & Yeganeh's (2016) questionnaire were considered for the pressures on auditors. With this questionnaire, three questions were removed after the initial evaluation and comments of related professors, and ultimately, 11 questions were used for action. Note that the question was in four dimensions regarding fear of losing clients, unreasonable audit timeframe and conditions, failure to state the discovered facts and modifying results, and personal interests.

Finally, given the relevant theoretical background and personal interviews with several auditing professors in Iran and technical auditing directors of several credible auditing firms, an initial questionnaire with 25 questions was designed for professional and ethical judgment, and after the necessary modification, 21 researcher-made questions were used for action. The questions in this questionnaire were designed in three general dimensions regarding financial statements, evaluation of accounting principles and management estimations, and determining audit importance and risk.

The data for each questionnaire was collected according to the five-point Likert scale (very low to very high). The questionnaires' validity was verified using faculty professors' opinions and relevant scientific resources, and their reliability was verified using Cronbach's Alpha. Table 1 shows that all coefficients were above 0.7, indicating

suitable reliability and internal consistency of questions. Note that the Cronbach's alpha for the three questionnaires (40 questions) was 0.797.

Table 1. Cronbach's Alpha Results

No.	Questionnaire	No. of Questions	Cronbach's Alpha
1	Machiavellianism and Anti-Societalism	8	0.727
2	Pressures on Auditors	11	0.713
3	Professional and Ethical Judgments	21	0.777

Initial data analysis was conducted using several of SPSS 25's default tests; and final data analysis to test the research hypotheses was conducted using structural equations modeling and SmartPLS 3.

The statistical population was comprised of member auditing firms of the Iranian Association of Certified Public Accountants. Due to the large size of the population, the research sample was selected using the convenience sampling method and evaluated in 2019 and 2020. The sample was collected in three provinces, namely Guilan, Qazvin, and Tehran, and 105 questionnaires were distributed (often in person by visiting the institutes, and a few over the internet) among auditors employed in these institutions, 86 of which were received, and 81 correctly and completely filled questionnaires were used for action. The questionnaire return percentage was 81.9%.

Table 2. Research Sample Demographics

Criterion	Statistic	Frequency	Percentage	Criterion	Statistic	Frequency	Percentage
Gender	Male	53	65	Education	BA	26	32
	Female	28	35		MA	50	62
	Total	81	100%		PhD	4	5
Work Experience (Years)	1 to 5	15	18		Other	1	1
	6 to 10	24	30		Total	81	100%
	11 to 15	27	33	Organizational Ranking	Auditor	15	18
	16 to 20	8	10		Senior Auditor	13	16
	Over 20	7	9		Supervisor	16	20
	Total	81	100%		Senior Supervisor	13	16
					Technical Director	7	9
					Partner	9	11
					Other	8	10
					Total	81	100%

Regarding the research population, Table 2 shows that from the statistical population's 81 members, 53 (65%) were male and 28 (35%) were female. Also, 16 respondents (20%) were audit supervisors, the most common organizational ranking. Most respondents had 11-15 years of work experience with a frequency of 27 (33%).

Finally, in terms of education, most respondents had master's degrees with a frequency of 50 (62%). Table 2 shows the sample demographics in full detail.

Results

This section will evaluate the research hypotheses. The first hypothesis stated that there was a significant correlation between auditors' Machiavellianism and anti-societalism and professional and ethical judgments. Table 3 shows the test results of this hypothesis using SmartPLS according to the model output. The T statistic obtained for the first hypothesis is 0.913, which is lower than the acceptable value (1.96). Meanwhile, the path coefficient of -0.256 points to a negative correlation between Machiavellianism and anti-societalism with professional and ethical judgments. However, this correlation is not statistically significant, since the p-value is over 0.05. According to these results, the first hypothesis is rejected, meaning that there is no significant correlation between Machiavellianism and anti-societalism and professional and ethical judgments.

Table 3. Test Results of the First Hypothesis

Correlation/Hypothesis	Path Coefficient	Sample Average	Standard Deviation	T Statistic	P-Value
Machiavellianism and Anti-Societalism Professional and Ethical Judgments	-0.256	-0.068	0.286	0.913	0.362

The second hypothesis stated that there was a significant correlation between pressures on auditors and professional and ethical judgments. Table 4 shows the test results of this hypothesis using SmartPLS according to the output model. The T statistic obtained for the second hypothesis (3.244) is higher than the acceptable value (1.96). Meanwhile, the path coefficient of 0.593 suggests a statistically-significant positive correlation between pressures on auditors and professional and ethical judgments, since the p-value is below 0.05. Accordingly, the second hypothesis is confirmed at the 95% confidence level, and there is a significant correlation between pressures on auditors and their professional and ethical judgments.

Table 4. Test Results of the Second Hypothesis

Correlation/Hypothesis	Path Coefficient	Sample Average	Standard Deviation	T Statistic	P-Value
Pressures Professional and Ethical Judgments	0.593	0.661	0.203	3.244	0.001

The model's coefficient of determination shows that approximately 61% of changes to the dependent variable by the two independent variables were explicable.

Cross validation, including the CV-Communality and CV-Redundancy indicators, were used to evaluate the model's quality or validity. The communality indicator measures the quality of block measurement models. The redundancy indicator considers the measurement model to assess the structural model's quality for each endogenous block. Positive values of these indicators suggest good and acceptable quality of measurement and structural models. Table 5 presents the values of the indicators related to the independent and the dependent variables. As shown, the indicators are positive and greater than zero. Therefore, the validity of the model and results is verified.

Table 5. The CV-Communality and CV-Redundancy Indicators

Variable	CV Com	CV Red
Professional and Ethical Judgments	0.168	0.115
Machiavellianism and Anti-Societalism	0.132	0.010
Pressures on Accountants	0.136	0.012

Conclusion

Auditors' judgments and decisions are inseparable from the audit process; and accordingly, auditors require professional and ethical judgment in auditing. The present study was aimed at evaluating the important factors on auditors' professional and ethical judgment. Among various existing factors, two often ignored factors, namely Machiavellianism and pressures on auditors, were considered and two hypotheses were codified. The first hypothesis stated that there was a significant correlation between Machiavellianism and anti-societalism of auditors and their professional and ethical judgments. Testing this hypothesis according to the conceptual research model showed a negative correlation between Machiavellianism and anti-societalism and professional and ethical judgment of auditors; albeit a statistically insignificant one. This result is inconsistent with the second hypothesis of Heyrani et al. (2017). Note that the aforementioned study had only investigated professional judgment. The second hypothesis stated that there was a significant correlation between pressures on auditors and their professional and ethical judgments. Testing this hypothesis according to the conceptual research model showed a significant positive correlation between pressures on auditors and their professional and ethical judgments. In fact, higher pressures on auditors will further affect their professional and ethical judgment. Since no other local or foreign study had tested this hypothesis, this result could not be compared. However, it is noteworthy that researchers including Lord & DeZoort (2001) and Amouzad Mehdizadeh et al. (2016) have evaluated some correlations with pressures on auditors, yet have not considered professional and ethical judgments.

When conducting most studies, researchers will face certain limitation; and this study was no exception. One limitation of this study was lack of access to all member auditors of the Iranian Association of Certified Public Accountants due to geographic dispersion, which prevents the results from being generalized. Another limitation of this study was the lack of research on similar subjects, especially pressures on auditors. As a recommendation for future studies, an interesting subject is that researchers evaluate this study's independent variables in terms of their influence on analyses of accountants'

financial statements. Moreover, this study can be checked with another population of auditors (e.g., public sector auditors) to compare results.

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